

Exhibit P



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224**

October 4, 2018

Jonathan Manes
University of Buffalo School of Law
507 O'Brian Hall, North Campus
Buffalo, NY 14260-1100

Dear Jonathan Manes:

This is a final response to your Freedom of Information Act (FOIA) request dated September 10, 2018 that we received on September 13, 2018.

You asked for:

1. Records relating to the agency's use, acquisition, borrowing, sale, loan, research, and/or development of hacking techniques or equipment, software and/or technology that implements or facilitates hacking techniques including, but not limited to:
 - a. Purchase orders, lease agreements, invoices, receipts and/or contracts with entities providing such equipment, software and/or technology;
 - b. Policies, guidelines, legal opinions and/or rules;
 - c. Documents requiring or requesting that information regarding hacking techniques be kept confidential;
 - d. Deployment and/or training materials, including materials from internal and external conferences, courses, training sessions, workshops, or similar events;
 - e. Marketing, promotional, or informational materials, including materials from external conferences, trade shows, training sessions, workshops, or similar events that employees of the agency have attended.
2. Records that constitute or contain reports, audits, assessments, or statistical information about hacking techniques or law enforcement investigations in which a hacking technique was deployed.
3. Records reflecting internal approvals or authorizations (or disapprovals/denials) of the use of a hacking technique in a criminal or civil investigation, as well any standard forms, templates, checklists or similar documents that are used as part of any internal process(es) for obtaining approval to use hacking techniques.
4. Licenses, waivers, or agreements with local, state and/or federal agencies or foreign entities, including foreign law enforcement agencies, that concern the use of hacking techniques.

5. Communications with local, state and/or federal agencies or foreign entities, including foreign law enforcement agencies, that concern "computer network exploitation" or a "network investigative technique."

In response to item 1, according to Internal Revenue Manual Section 11.3.13.9.2.1, all FOIA requests for contract information must have a valid IRS and/or Treasury contract number listed in the request. Without this information the request is incomplete and cannot be processed.

In response to items 2 thru 5, the FOIA requires that requests (1) "reasonably describe" the records sought and (2) be made in accordance with published agency rules (5 U.S.C § 552(a)(3)(A)). IRS regulations at Treas. Reg. § 601.702(c)(5)(i), require that the request describe the documents in sufficient detail to enable us to locate the records "without placing an unreasonable burden upon the IRS."

We encourage you to consider revising your request to comply with the requirements detailed above. Please send us the indicated information within 35 days, along with a copy of this letter and your original request with the information requested. Otherwise, we will be forced to close your request without further action. The 20 days we are allowed to comply with your request will begin when we receive the requested information.

If you would like to discuss your request, you may contact me, the FOIA Public Liaison, Phillip Hatcher at:

400 West Bay Street
M/S 4030
Jacksonville, FL 32202
904-661-3443

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you have any questions please call Disclosure Tax Law Specialist Bernard W McDade ID # 101749352, at or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F18257-0012.

Sincerely,



Phillip H Hatcher
Disclosure Manager
Disclosure Office 5